

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to Case No: 18-cv-10088

MASTER DOCKET
18-md-02865-LAK

**DECLARATION OF JOHN M. HANAMIRIAN IN FURTHER SUPPORT OF ACORN
CAPITAL CORPORATION EMPLOYEE PROFIT SHARING PLAN, ACORN
CAPITAL STRATEGIES LLC EMPLOYEE PROFIT SHARING PLAN & TRUST AND
GREGORY SUMMERS'S REPLY IN SUPPORT OF THEIR MOTION TO REMAND
TO THE TRANSFEROR COURT**

John M. Hanamirian, being duly sworn, deposes and says:

1. I am a member of the Bar of the State of New York. I am the principal of Hanamirian Law Firm, P.C., attorney for Defendants Acorn Capital Corporation Employee Profit Sharing Plan, Acorn Capital Strategies LLC Employee Profit Sharing Plan & Trust and Gregory Summers ("Acorn Defendants").

2. I submit this Declaration in support of the Acorn Defendants' Reply in Support of Their Motion to Remand.

3. I am fully familiar with the facts and procedural history of this case.

4. Attached hereto as Exhibit "A" is a true and correct copy of an excerpt from Defendant Gregory Summers remote deposition dated September 9, 2021.

Dated: February 5, 2025
Moorestown, New Jersey

/s/ John M. Hanamirian

John M. Hanamirian, Esq.